Heads of Departments are requested to issue suitable instructions to their subordinate officers to see that copies of the charge reports are sent only to the relevant officers and departments of the Secretariat administratively concerned with the officer.

L. A. DHAMANIGI,
Under Secretary to Government,
General Administration Department
(Services-I).

FINANCE SECRETARIAT

Review on Annual Review on the working of the treasuries for the year 1958-59.

READ—

Letter No. TM/B/IX-27/249, dated the 6th July 1959, from the Accountant General, Mysore, Bangalore, forwarding the annual review on the working of the Treasuries for the year 1958-59.

ORDER No. FD 76 RTI 59, DATED BANGALORE, THE 15TH OCTOBER 1959 (ASVINA 23, SAKA ERA 1881).

The irregularities and defects noticed during the course of inspection of treasuries are reported as due mainly to the non-observance of the Finance and Treasury Rules by the Treasury Officers concerned. The important defects noticed are given in statement 'A' annexed to the report. A special report should be submitted to Government on the various defects noticed immediately for the information and further orders of Government.

The Orders of Government on other irregularities of a serious nature pointed out by the Accountant General are noted below:—

1. *Defalcation in Education Department—para 3(a).*—The explanations of the concerned Treasury Officer and staff responsible for the overpayment of Rs. 2,600 due to the non-observance of the prescribed treasury rules should be obtained by the Divisional Commissioner, Mysore and forwarded for the orders of Government together with a report whether any enquiry under the C.C.A. Rules was held and responsibility fixed on concerned officials.

2. *Deficiency in Cash Balances—para 3(b).*—The personal responsibility in this case is not yet fixed and still under enquiry by the Divisional Commissioner, Belgaum. Final orders of Government will be passed on receipt of further report which is awaited.

3. *Double payment of Rs. 200—para 3(c).*—The Divisional Commissioner, Mysore, will obtain a report from the concerned Treasury Officer whether the double payment has since been recovered from the Contractor and whether departmental action has been taken against the officials responsible for the double payment.

4. *Irregular payments—para 3(d).*—The Divisional Commissioner, Belgaum, will expedite the departmental enquiry by the Assistant Commissioner, Bijapur and forward copy of orders passed for information or further orders of Government.

5. *Currency resources and other matters—para 4.*—Government view with serious displeasure the action of the Treasury Officers particularly Hassan and Bidar in persisting to maintain cash balances far in excess of the normal balances fixed by Government. If a systematic and periodical review had been made there would have been no occassions for this irregularity to continue. The question of converting some more treasuries into Banking Treasuries and opening more Currency Chests is under the active consideration of Government.

In the meanwhile if this irregularity persists, Government will have to enforce recovery of interest on excess balances, from the concerned Treasury Officers, when satisfactory explanations are not forthcoming. The Tahsildars should pay more attention to this and should themselves periodically review the balances, whenever they are in Headquarters. They should treat Treasury work as their important duty and not treat it as a routine one and leave it entirely to the Treasury or Taluk Sheristedars.

6. *Stamp Accounts.*—The Rules governing the custody and sale of stamps should be carefully observed by all District and Taluk Treasuries in future.

As regards sale of stamps direct from the double locks instead of through single locks, Government observe that after the abolition of the posts of Treasurers after the formation of Banking Treasuries in 1953, they had issued orders that no cash or stamps should be kept in single lock. In the absence of the posts of Treasurers the Shroffs are in charge of one key, the Treasury Officer another key. The Security of the Shroff is only Rs. 500 and he is not an *Ex-officio* Vendor. In the circumstances, the existing procedure of issue of stamps from such Treasuries to the public direct from Double Locks is approved and allowed to continue. The question whether Shroffs or any other senior clerks should be appointed as *Ex-officio* Vendors in District Treasuries is under separate consideration of Government. In Taluk Treasuries, the Sub-Treasury Officer is the *Ex-officio* Vendor and the issue direct from Double Locks is approved, as no stock is maintained in single lock with the Shroffs, and the maintenance of single lock registers and the passing of entries through the same is a mere duplication and serves no purpose.

7. *Payment of Pensions.*—The Treasury Officers should observe various rules in the M.T.C. regarding payment of pensions after comparing both halves of the Pension Payment Order and making entries of the date of payment to prevent double payment and also recording fact of appearance of pensioners. If any irregular overpayment occurs due to failure to comply with the provisions of the rules, the Treasury Officers will be personally held responsible for such payments and recovery of loss enforced from them.

8. *Transactions relating to Revenue Deposits.*—Failure to observe the rules to note repayments against original credits and carrying forward wrong balances, and consequent risk of overpayments appear to have occurred mainly in Tumkur, Gulbarga and Bidar Treasuries. The concerned Treasuries should report to Government whether they are since following the correct rules. The Head Accountants will be personally held responsible for such irregularities and overpayments, as it is their main duty to maintain accounts properly.

9. *Small Savings Scheme.*—Various instructions issued by Government from time to time should be followed carefully and repetition of irregularities pointed out by the Accountant General avoided.

10. *Payment of interest on Government securities.*—Failure to recover Income-tax at correct rates and non-recovery of Income-tax completely continues in some of the Treasuries. The instructions issued by the Accountant General from time to time in regard to recovery of Income-tax and surcharge from the interest due on Government securities, should be followed scrupulously in future.

11. *Action on retrenchment slips and half margin letters issued by the Accountant General.*—Prompt action should be taken to comply with the requirements in the retrenchment slips and disposal of half margin letters and they should be returned promptly after indicating action taken. The Treasury Officers, Gulbarga and Raichur, will immediately report to Government why they have failed to act on the retrenchment slips issued by the former Accountant General, Hyderabad in 1956-57 and what action if at all they have taken on them.

12. *Misclassification.*—The State Huzur Treasury, Bangalore, has contributed to the maximum misclassifications. The Treasury Officer should instruct the departmental officers to pay adequate attention to proper classification and for avoidance of such irregularities.

13. *Delays in the submission of accounts and supporting documents.*—There has been no improvement in this account and the delay is stated to persist in the State Huzur Treasury, Bangalore, Shimoga and Gulbarga Districts. The Treasuries should take prompt action to forward the returns due in time and co-operate with the Accountant General in the submission of civil account due from his office to the State and Central Governments. If this irregularity persists, the question of enforcing punishments as prescribed in the Treasury Cadre Order of November 1953 will have to be strictly enforced.

14. *Deposits of Local Funds.*—The Treasury Officer should forward the overdue *plus* and *minus* memorandum immediately to the Accountant General and report compliance to Government and avoid such omissions in future.

15. *Irregularities connected with Grants-in-aid.*—The rules prescribed in Article 207 M.T.C. should be carefully followed by the Treasury Officers in future, in paying Grants-in-aid sanctioned by Government.

16. *Disposal of Treasury Inspection Reports.*—The Accountant General has pointed out that the delay in furnishing the reply to the observations made in the inspection reports has become chronic in the case of most of the Treasuries and there are some outstanding items for the year 1956-57 in some of the Treasuries. The officers in charge should realise the importance of the audit objections and their clearance, with the utmost promptness as any belated action loses its value and may result in loss to Government. A report of action taken on previous reports should be submitted to Government within one month from this date.

17. *Treasury irregularities.*—A statement indicating several types of irregularities committed in treasuries is given in the Annexure. From the comparative review of this statement with that of the last year, it is seen that there is no improvement, on the other hand, the number of defects and omissions under almost all categories of irregularities is on the increase. Government expect that the Divisional Commissioners and Deputy Commissioners will exercise greater supervision and take deterrent action on the officers and officials responsible, who persist in not remedying irregularities.

18. *General.*—Government agree with the Accountant General that the various defects and the more serious irregularities indicated in the review reveal that the supervision and control exercised by the Treasury Officers over the working of the Treasuries and Sub-Treasuries under their control were not satisfactory. Government expect that with more effective supervision and with greater vigilance and close supervision over the work of the staff by Treasury Officers, the standard of work can be improved. It is hoped that the Treasury Officers will take greater interest in their work and see that the standard of efficiency of Treasury is improved.

The annual review of the Accountant General is printed as an Annexure to this order. The Divisional and Deputy Commissioners will see that the defects pointed out are regularised and report of action submitted to Government within two months.

By Order and in the name of the Governor of Mysore,

N. S. BHARATH,
Deputy Secretary to Government,
Finance Department (Budget).

ANNEXURE.

ANNUAL REVIEW OF THE WORKING OF TREASURIES 1958-59.

GENERAL.

1. During 1958-59 there was no change in the number of Treasuries and sub-treasuries in the State which remained at 19 and 163 respectively.

INSPECTION OF TREASURIES.

2. The following District and Taluk/Sub-Treasuries were inspected during the year under review:—

District Treasuries	*Taluk/Sub-Treasuries*
Tumkur	Tumkur
Hassan	Ar-ikere
Mandya	Srirangapatna
Coorg	Virajpet
Bidar	Bhalki
Raichur	Manvi
Gulbarga	Yadgir
Bijapur	Indi
Dharwar	Shirhatti
Karwar	Ankola
Belgaum	Gokak
South Kanara	Karkala

The irregularities noticed were mainly due to the non-observance of the Financial and Treasury Rules by the Treasury Officers. The important among them are detailed in Statement A.

3. The irregularities noticed during the Central audit of vouchers and documents are detailed in Statement (B) and (C). Statement (B) gives in addition, the names of the various officers who held charge of the Treasuries from time to time and the number of irregularities committed in each Treasury in respect of which "Treasury Irregularities" were awarded by this office. Irregularities of an important nature including embezzlements which requires special emphasis are dealt with in the succeeding paragraphs.

(*a*) *Defalcation in the Education Department.*—The amounts payable on three Contingent Bills of the Education Department which were countersigned by the District Educational Officer for Rs. 46, 26 and 19 were altered to Rs. 146, 726 and 1,419 respectively and presented for encashment at the District Treasury, Shimoga. Though the alterations in the amounts payable were not attested, the Treasury Officer paid the amounts without insisting upon the attestation of corrections with the full signature of the drawing and countersigning officers as required in the 'Note' under Article 24(d) of M.F.C. 1958, thereby resulting in an overpayment of Rs. 2,200. This overpayment could have been prevented if the Treasury staff had followed the prescribed procedure.

(*b*) *Deficiency in cash balance.*—A shortage of Rs. 700 was noticed at the close of the day's transactions at the Haliyal Sub-Treasury, Karwar District on 8th December 1958 which has not been made good so far. The deficiency was also charged to the Service head 25. General Administration instead of to the head "S. Deposits and Advances—Part III Advances not bearing interest—Departmental Advances—Civil Advances—Objections Book Advances" as required under Article 91(e) of the Mysore Treasury Code. The personal responsibility for the loss has not yet been fixed and the orders of Government on the loss are still awaited.

(*c*) *Double payment.*—A sum of Rs. 200 remitted by a Contractor on 5th May 1958 as earnest money deposit for a construction work in the Public Works Department was classified by the sub-treasury officer, Channarayapatna, under the head "P.W. Remittances-III other remittances items adjustable by P.W.D." instead of under "Revenue Deposits". The deposit amount was repaid by the Sub-Treasury Officer on 17th June 1958 debiting the payment to the remittance head "P.W. Remittances. II. P.W. cheques", instead of to "Revenue Deposits". The credit previously afforded by him to the Remittance head was taken to the head "Public Works Deposits" by the Executive Engineer, Hassan. The Executive Engineer also refunded the amount to the contractor during September, 1958 on the strength of the original challan countersigned by the Treasury Officer thus resulting in a double payment which was due to the non-observance of the provisions contained in para 275 of the Mysore Public Works Account Code and Art 272 of M.F.C. 1958.

(*d*) *Irregular payments.*—In January 1959, a Public Works Department cheque was paid by the sub-treasury officer, Jamkhandi to a person without obtaining the acknowledgment of the payee. In another case, a P. W. Cheque was honoured even though the name of the drawee was omitted in it. Lapses of this kind revealed that even the fundamental checks required to be made before making payments had not been exercised by the Treasury. The matter is stated to be under departmental enquiry by the Assistant Commissioner, Bijapur.

CURRENCY RESOURCE AND OTHER MATTERS.

4. (*a*) The maintenance of the cash balance far in excess of the normal balance fixed by Government persisted during the year under review in various treasuries particularly in the Districts of Hassan and Bidar. No attempt appeared to have been made to systematically arrange for remittances side by side with collections at the Treasuries.

(*b*) The irregularities as reported by the currency officer, Reserve Bank of India, Bangalore, in respect of the various Treasuries are summarised in the Statement 'D'.

INCORPORATION OF THE TALUK TREASURY TRANSACTIONS IN THE ACCOUNTS OF DISTRICT TREASURY.

5. The process of incorporation of the Taluk Treasury transactions in the accounts of the District Treasury was not being done regularly and promptly in

terms of the provisions contained in Note 4 below Article 87 of the Mysore Treasury Code. Instead, the figures for three to four days were being incorporated at a time in the District Treasury accounts. This defect was prominent in South Kanara and Mandya District Treasuries.

STAMP ACCOUNTS.

6. The rules governing the custody and sale of stamps were infringed in the following respects :—

(*a*) Counting of stamps of all descriptions on the last day of the month was not done in the Tumkur Treasury.

(*b*) Stamps were sold direct from the Stores kept under double lock instead of from the stores under single lock by the various Treasuries particularly Gulbarga, Yadgiri, Ankola and Mercara.

(*c*) Stamp Vendors' Accounts were not scrutinised periodically by the Treasury Officer, Hassan.

(*d*) Plus and Minus Memoranda were not correctly drawn up and sent regularly to Audit Office.

PAYMENT OF PENSIONS.

7. (*a*) In certain cases payment of pension was made at the Hassan Treasury solely on the basis of the pensioner's half of the pension payment order for the past several years without reference to the disburser's half, disregarding the provisions of Article 128 of the Mysore Treasury Code.

(*b*) The Treasury Officer, Tumkur had not recorded his initials in several cases on the reverse of the pension payment order in token of having made the payment.

(*c*) The fact of the pensioner having attended the Treasury in person was seldom recorded in the vouchers in various treasuries particularly Tumkur, South Kanara and Ankola.

TRANSACTIONS RELATING TO REVENUE DEPOSITS.

8. (*a*) Noting against original credits were not made in respect of repayments in a number of cases as required under Article 155 of the Mysore Treasury Code. (Tumkur, Gulbarga and Bidar).

(*b*) The particulars of repayments made by the sub-treasuries were not incorporated in the register maintained at the District Treasury, Tumkur.

(*c*) Instances of incorrect notings against original credits and carrying forward wrong balances involving risks of double payment or irregular payment were noticed in the Tumkur District Treasury.

SMALL SAVINGS SCHEME.

9. Instructions issued by Government from time to time were not strictly followed by the various Treasuries particularly Tumkur and Hassan ; *vide* instances given below :—

(*a*) The return of the completed receipt books were not being watched.

(*b*) In the receipt books returned to the Treasury, the particulars in the printed form at the end of each receipt book were not noted by the Treasury Officer.

(*c*) Omissions to obtain the prescribed certificate from the post office on the reverse of the counterfoil of some of the receipts were also noticed.

SAVINGS BANK DEPOSITS.

10. 7 cases of over-payments amounting to Rs. 359.73 were noticed in regard to Savings Bank payments. Of these, over-payments in State Huzur Treasury and Chickmagalur Treasuries amount to Rs. 174.56 and Rs. 148.25 respectively.

PAYMENTS OF INTEREST ON GOVERNMENT SECURITIES.

11. As in the previous years, income-tax and surcharge were not recovered correctly by the Treasury Officer in a number of cases. The deductions made were at the old rates by the South Kanara, Coorg, Mysore and Bellary Treasuries despite specific instructions in the matter. In some cases in Puttur and Udipi sub-treasuries income-tax and surcharge were not deducted at all.

DISPOSAL OF HALF MARGIN LETTERS.

12. The number of half margin letters issued against each Treasury is indicated in Statement 'E'. They total up to 1,128. None of them was returned within a fortnight, as required.

RETRENCHMENT SLIPS.

13. The number of retrenchment slips issued against each Treasury is shown in Statement 'F'. State Huzur Treasury, Bangalore, District Treasuries at Bellary, Mysore and North Kanara were mainly responsible for the large increase in the issue of these Retrenchment slips. In many cases the over-payments could have been avoided by the Treasury Officers if they had been more careful and had followed strictly the provisions of the various codes and the instructions issued by Government as well as by this office from time to time. Farther it was generally noticed that recoveries were not effected promptly as required in Article 45 of the Mysore Financial Code, 1958. The Treasury Officers at Gulbarga and Raichur have not effected recoveries so far, on the retrenchment slip issued by the former Accountant General, Hyderabad in 1956-57. In one case a retrenchment slip issued by this office on 30th August 1958 to the Ramanagaram Sub-Treasury was returned by the Treasury, after four months stating that the official concerned had been transferred to Kolar.

MISCLASSIFICATIONS.

14. From Statement 'B' it will be seen that 255 cases of misclassifications were noticed, State Huzur Treasury contributing the maximum number this year also. Most of the misclassifications could have been avoided if the Treasury officers had exercised necessary checks in accounting the transactions.

DELAY IN THE SUBMISSION OF ACCOUNTS AND SUPPORTING DOCUMENTS.

15. The extent of delay in the submission of 1st Schedule of payments and the 2nd Schedule of payments with the Cash Account and list of payments is indicated in Statement 'G'. It will be seen that the due dates were not adhered to by most of the treasuries, particularly the State Huzur Treasury and Shimoga and Gulbarga Treasuries.

The delays which occurred in the submission of returns relating to Savings Bank Transactions are indicated in Statement 'H'.

It need hardly be emphasized that the non submission of accounts and returns on the due dates results in dislocation of work in the audit office and corresponding delays in the submission of Civil Accounts both to the State Government and Accountant General, Central Revenues.

DEPOSITS OF LOCAL FUNDS.

16. Most of the treasuries had not appended to the monthly accounts the plus and minus memoranda for the transactions relating to the deposits of local funds. The plus and minus memoranda have not been furnished from October 1957 onwards by the State Huzur Treasury, Mysore, Mandya and Chitradurga Treasuries in the case of Municipal funds, Village Panchayat Funds and Deposits for Educational Institutions, which calls for special attention.

IRREGULARITIES CONNECTED WITH GRANT IN AID.

17. Under Article 207 of the Mysore Treasury Code, the grants-in-aid sanctioned by Government should not be disbursed at the Treasury except under the authority of this office. It was noticed that this requirement was not complied with by the Treasury Officers, Bidar, Shimoga, Chitradurga and Kolar.

DISPOSAL OF TREASURY INSPECTION REPORT.

18. A statement indicating the latest position in respect of which final replies are still awaited is furnished below :—

Name of the Treasury	Month of inspection	Date of last reference from the office	Remarks
1	2	3	4
Pandavapura ... Mandya ...	3/56	15-6-1959	Reply to further remarks awaited
Bellary ... Hospet ...	9/56	20-2-1959	Do do
Chickmagalur ...	11/56	2-6-1959	Do do
Mangalore ...	2/57	23-1-1958	Do do
Mysore District Treasury... Mysore Taluk Treasury ...	6/57	21-4-1959	Do do
S.H.T. ... Doddaballapur ...	8/57	29-5-1959	Do do
Shimoga District Treasury Shimoga Taluk Treasury ...	10/57	26-5-1959	Do do
Dharwar ... Shirhatti ...	4/58	...	Partial Compliance reported on 7-5-1959. Further reply awaited.
Hassan ... Arsikere ...	4/58	15-5-1959	Replies to further remarks awaited.
Coorg ... Virajpet ...	5/58	...	Interim reply received on 28-2-1959. Further reply is awaited.
Bijapur ... Indi ...	6/58	1-4-1959	Reply to further remarks awaited.
Raichur ... Manvi ...	7/58	1-5-1959	Do do
Tumkur District Treasury... Tumkur Taluk Treasury ...	8/58	...	Interim reply has been received on 25-5-1959. Further reply is awaited.
Gulbarga ... Yadgiri ...	9/58	15-5-1959	Replies to further remarks awaited in the case of Gulbarga. Even the first reply has not been received in respect of Yadgiri.
Bidar ... Bhalki ...	9/58	26-5-1959	Replies to further remarks awaited
Karwar ... Ankola ...	11/58	9-3-1959	Do do
Belgaum ...	11/58	29-4-1959	Replies to further remarks awaited
Gokak ...	11/58	29-4-1959	No reply has been received so far
Mandya ...	3/59	15-6-1959	Replies to further remarks awaited
Srirangapatna ...	3/59	15-6-1959	Even the first reply has not been received.
Mangalore ... Karkala ...	3/59	24-4-1959	Do do

The delay in furnishing the reply to the observations made in the Inspection Report have become chronic in the case of most of the Treasuries. The poor response from the Treasuries was pointed out in the last year's review also. The outstanding items for the year 1956-57 relating to the Pandavapura, Mandya, Bellary, Hospet, Chikmagalur and Mangalore Treasuries have not yet been settled. The significance of the objections raised is lost with the passage of time and it need hardly be stressed that the objections should be settled with the minimum possible delay.

EMBEZZLEMENT CASES OUTSTANDING FOR THE LAST SEVERAL YEARS.

19. (i) *Irregular payment of Military Pension to an illegal claimant at Karkal Sub-Treasury in July 1949.*—In this case the accused has been acquitted.

The result of the departmental proceedings against the officials involved is still awaited.

(ii) *Embezzlement of Government money of Rs. 63,000 at Gokak Sub-Treasury—(Ghataprabha Left Bank Canal Division) in 1953.*—The case was decided by the Court and the accused have been sentenced to various terms of imprisonment. It is stated that departmental action is still in progress regarding recoveries to be effected from the sureties. No appreciable recovery has been effected so far.

(iii) *Deficiency of Rs. 8,000 in the Sub-Treasury, Bhatkal, March 1957.*—The accused was acquitted by the Bombay High Court. A sum of Rs. 3,000 was recovered from the sureties as a result of the departmental action. Early action has to be taken to recover the balance or to write it off, if found irrecoverable.

CONCLUSION.

20. It could be concluded from this review that the position in regard to the working of Treasuries as a whole has not improved appreciably from that of the previous year. While the treasuries at Shimoga S.H.T. and Gulbarga were noticed to be chronic defaulters in the matter of submission of returns to the audit office the treasuries at Mandya, Bellary, Chikmagalur, Mangalore, Mysore and Shimoga were found to lag behind in taking adequate action on the inspection reports. The various defects and the more serious irregularities indicated in the review would show that the supervision and control exercised by the Treasury Officers over the working of the Treasuries and sub-treasuries under their control were not satisfactory.

C. S. MENON,
Accountant General.

STATEMENT A.

Important defects noticed during Inspection.

1. *Arsikere.*—A sealed box said to contain cash and other records of the Amildar Magistrate pertaining to the period between 1928 and 1939 was kept in the Treasury. The Treasury Officer was unable to say the circumstances in which it was kept for such a long time. It has since been reported that the cash available had been credited to the Treasury but no information was furnished as to whether the sealed box was opened in the presence of and under the orders of the competent authority. The amount credited and other particulars called for are still awaited.

2. *Yadgiri.*—A sum of Rs. 1,35,553-61 had been kept with the State Bank of India outside the Government Account for several years. A sum of Rs. 24,527-66 nP. has since been refunded and the balance of Rs. 1,11,025-95 credited to Revenue Deposits. The circumstances under which this large amount was kept outside the Government Account still remain to be explained.

3. *Mercara.*—(a) Payment of pensions.—In several cases pension payments had been made without obtaining the acknowledgment of the payees.

(b) Certain items relating to the Revenue Heads were irregularly taken under Revenue Deposits.

4. *Bidar.*—(a) The entries relating to the duplicate keys of some of the Taluk Treasuries had been made in the register meant for noting the other valuables in the Treasury.

(b) *Pension payments.*—(i) Stamped acknowledgments were not obtained in many cases where amount of pension exceeded Rs. 20.

(ii) Pension payments were made for the periods not covered by the Life Certificates.

(iii) In respect of the pension payment order renewed, the word "renewed" was not written prominently in red ink or indicated by a rubber stamp as required in Article 135 M.T.C.

5. *South Kanara.*—The District Treasury Officer is required to check daily not less than 20 per cent of receipts and payments shown in the daily sheet of Taluk Treasuries in accordance with Article 88 of M.T.C. This requirement was not complied with.

6. *Belgaum.*—Action was not taken by the Sub-Treasury Officer to refund outstanding items of undisbursed pay, etc., in terms of Article 55 of M.F.C. 1958.

7. *North Kanara.*—Amounts kept under Allahidiawahi [(*i.e.*, outside Government Account] in various sub-treasuries have not been cleared even though the omission was pointed out in the last year's report as well.

8. (a) *Ankola.—Payment of pensions to Messengers.*—In cases where pensions were paid to messengers it was not verified whether there was any endorsement on the bill authorising them to receive payment as required in Article 24 (m) M.F.C. 1958 and the note thereunder. The acknowledgments of the messengers were also not obtained in several cases.

(b) *Mandya.*—A few pension payment orders which were not produced for inspection during 1955-56 were not forthcoming during the year under review also.

9. *Srirangapatna: Defective maintenance of Service Books and Leave Accounts.*—Leave accounts in all the service registers were incomplete or not opened at all. Attestations were also wanting in a few cases.

10. *Gulbarga.*—(a) (i) Several arithmetical inaccuracies were noticed in the stamp accounts.

(ii) Stamps of certain categories, *viz.*, Maviza and Hundi which were not current were found stocked in the Treasury. The report of the action taken for their early disposal is awaited.

(b) *Personal Deposits.*—The minus balances against certain items which were pointed out in the last year still remain unreconciled.

STATEMENT B.

Particulars of Irregularities

Treasury	Name of the Treasury Officer	Period of charge		Excess or short payments	Payment without authority	Bills paid without pre-audit	Payment on defective pay orders	Bills paid after the time limit fixed by Govt.	Receipt stamp not affixed	Miscellaneous	Misclassification
		From	To								
1	2	3		4	5	6	7	8	9	10	11
	Sriyuths—										
Bangalore S.H.T.	S. V. Muthaiye ...	1-4-58	15-3-59	3	2	...	...	...	1	8	95
	H. S. Narayana Rao ...	16-3-58	31-3-59								
Belgaum ...	N. Reuben ...	1-4-58	21-2-59	1	8	...	...	...	1	...	10
	In-charge arrangement ...	22-2-59	31-3-59								
Bellary ...	M. Abdul Lateef ...	1-4-58	23-4-58	1	4	1	...	...	...	...	21
	M. A. Tahir ...	24-4-58	7-7-58								
	M. M. Thomas ...	7-7-58	6-9-58								
	In-charge arrangements ...	7-9-58	6-2-59								
	M. A. Tahir ...	7-2-59	31-3-59								
Bidar ...	Md. Afzuluddin ...	1-4-58	25-8-58	...	1	...	...	...	...	1	4
	G. Lakshmana Rao ...	26-8-58	18-2-59								
	Siddique Ali ...	18-2-59	31-3-59								
Bijapur ...	S. S. Mirdhe ...	1-4-58	3-5-58	2	...	2	...	...	3	1	8
	V. A. Yalgiri ...	3-5-58	23-8-58								
	In-charge arrangement ...	24-8-58	14-9-58								
	R. S. Konnur ...	15-9-58	17-11-58								
	In-charge arrangement ...	18-11-58	28-11-58								
	D. N. Baad ...	29-11-58	31-3-59								
Chickmagalur ...	S. A. Walid Quadri ...	1-4-58	9-1-59	...	...	...	...	...	...	...	8
	K. Lingappaiah ...	10-1-59	27-1-59								
	S. A. Walid Quadri ...	28-1-59	31-3-59								
Chitradurga ...	K. S. Krishnaji Rao ...	1-4-58	7-4-58	2	1	13	...	...	...	...	5
	Ahmed Siddiqui ...	7-4-58	5-9-58								
	A. D. Mangoli ...	5-9-58	31-3-59								
Coorg Mercara ...	H. M. Appannamaiya ...	1-4-58	31-3-59	1	1	2	1	...	1	3	13
Dharwar ...	B. G. Gokhale ...	1-4-58	31-3-59	2	2	...	...	...	2	...	8
Gulbarga ...	S. A. Ghani ...	1-4-58	31-3-59	2	2	1	...	...	3	...	11

Hassan ...	D. Krishna	...	1-4-58	4-5-58								
	M. A. Lateef	...	5-5-58	17-5-58	1	...	1	3	...	2	...	8
	In-charge arrangement	...	18-5-58	22-5-58								
	M. A. Lateef	...	23-5-58	3-3-59								
	B. Thimaiah	...	3-3-59	5-3-59								
	P. Narasimhalu	...	6-3-59	31-3-59								
North Kanara ...	D. N. Baad	..	1-4-58	22-4-58	1	...	...	...	...	...	...	12
	In-charge arrangement	...	22-4-58	20-6-58								
	D. N. Baad	..	21-6-58	19-11-58								
	In-charge arrangement	...	20-11-58	26-11-58								
	R. S. Konnur	...	27-11-58	31-3-59								
Kolar ...	H. J. Veerappa	...	1-4-58	3-12-58	3	1	2	...	...	2	...	8
	B. Bhima Rao	...	4-12-58	22-1-59								
	L. Kariappa Gowda	...	22-1-59	31-3-59								
Mandya ...	G. Padmaji Rao	...	1-4-58	6-5-58	...	...	1	...	...	...	...	3
	In-charge arrangement	...	7-5-58	25-5-58								
	G. Padmaji Rao	...	26-5-58	24-10-58								
	C. S. Ramaswami	...	25-10-58	31-3-59								
Mysore ..	N. Choodappa	...	1-4-58	1-5-58	1	5	...	...	...	...	1	12
	Mirza Abdulla Baig	...	1-5-58	31-3-59								
Raichur ...	S. Narasimha Rao	...	1-4-58	15-12-58	...	...	...	...	...	1	1	9
	Md. Afzaluddin	...	15-12-58	31-3-59								
Shimoga ...	H. L. Lingaraj Urs	...	1-4-51	9-4-58	1	...	1	2	1	...	...	8
	T. V. Dasappa	..	9-4-58	13-8-58								
	N. Neelakanta Rao	...	13-8-58	1-2-59								
	A. Mallanna	...	1-2-59	28-2-59								
	H. A. Hanumanthiah	...	28-2-59	31-3-59								
South Kanara ...	In-charge arrangement	...	1-4-58	29-4-58	...	7	2	1	...	...	...	17
	V. P. Venkataramiah	...	29-4-58	31-3-59								
Tumkur ...	Obdulla	...	1-4-58	30-11-58	1	...	1	...	...	...	...	4
	V. M. Lingaiah	...	1-12-58	31-3-59								
	Total	...	...		22	34	27	7	1	16	15	255

551A

STATEMENT C.

Sl. No.	Name of the Treasury	Particulars of the Irregularity	Remarks
1	2	3	4
		EXCESS/SHORT PAYMENTS.	
		Bangalore District.	
1	Ramanagaram ...	Vr. No. 1213 of January 1959 relating to the Education Department. An excess payment of Rs. 1·05 has been made due to the failure to check the arithmetical computations by the T.O. before making payment.	The provisions of Art. 62 of M.F.C. 1958 have not been followed by the Treasury Officer.
2	Kanakapura ...	Vr. No. 1481 of January 1959. Education Department. An excess payment of 50 nP. has been made	
3	State Huzur Treasury.	Vr. No. 265 of November 1958. Agriculture Department. In the pay bill of the Agricultural Inspector the amount actually due was Rs. 430 whereas the amount paid by the T.O. was Rs. 440.	
		Belgaum District.	
4	Belgaum ...	Vr. No. 107 of November 1958. General Administration Department. A sum of Rs. 10·4 has been paid in excess.	
		Bijapur District.	
5	Bijapur ...	Vr. No. 342 of October 1958. A sum of Rs. 15·50 has been overpaid on P.P.O. 110913 of Sri B. H. Korir while making the payment of life time arrears to the legal heirs of the deceased pensioner.	The T.O. has stated that the overpayment was due to oversight.
6	Indi ...	Vr. No. 7 of July 1958. The amount payable in the pay bill of Block Development Officer, Indi was Rs. 1,563·50 whereas the amount paid was Rs. 1,770·50. The drawing officer had omitted the names of the two persons by mistake although their claims were included in the total of the bill. The Treasury Officer paid the amount without checking the arthmetical accuracy of the bill.	The provisions of Article 62 of M.F.C. 1958 have not been followed.
		Bellary District.	
7	Kudligi ...	Vr. No. 22 of 6—58. Forest Department. A sum of Rs. 10 has been paid in excess due to failure to examine the accuracy of the arithmetical computations.	
		Chitradurga District.	
8	Davanagere ...	Vr. No. 52 of 7—58, Industries Department. An excess payment of 50 nP. has been made.	
9	Hosadurga ...	Vr. No. 95 of 8—58 relating to deposits. As against pay order for Rs. 100 a sum of Rs. 119·04 has been paid.	
10	Coorg Mercara ...	Vr. No. 14 of 7—58, relating to pensions. A family pension of 24 nP. was overpaid to a female pensioner for the day of marriage.	The provisions of Rule 294 of M.C.S. Rs. have not been followed. The excess amount has however been recovered.

STATEMENT C—*contd.*

Sl. No.	Name of the Treasury	Particulars of the Irregularity	Remarks
1	2	3	4
11	Dharwar ...	Vr. No. 11 of 11—58. 63 BED. The total of a bill works out to Rs. 599·48 whereas the amount paid was Rs. 609·48.	The provisions of Article 62 of M.F.C. 58 have not been followed. The excess amount has however been recovered.
12	Dharwar ...	Vr. No. 52 of November 1958. A sum of Rs. 100 was paid in excess due to an error in totalling the stipend bill. The T.O. has not checked the arithmetical accuracy of the bill.	The amount paid in excess has since been recovered.
13	Gulbarga ...	Vr. No. 2 of 2—59. A sum of 12 nP. was paid in excess. The transaction relates to provident funds.	,,
14	Do ...	Vr. No. 10 of 12—58. Agriculture Department. A sum of 50 nP. was paid in excess to D.A.O., Gulberga.	...
15	Hassan ...	Vr. No. 9 of 11—58. Agriculture Department. An excess payment of Rs. 45·12 was made to D.A.O., Hassan.	...
		Kolar District.	
16	Kolar ...	Vr. No. 7 of 11—58. G. P. fund advance was sanctioned for Rs. 105 only whereas the amount paid was Rs. 120.	...
17	Bangarpet ...	Vr. No. 1043 for 7—58. An excess payment of Rs. 2·47 on account of pay and allowances.	The T.O. has not deducted this amount from the Death-*cum*-Retirement gratuity when instructions were issued to do so.
18	Bagepalli ...	63 B.C.D. an excess payment of Rs. 100 has been made due to wrong arithmetical calculation which was not checked by the T.O.	The provisions of Article 62 of M.F.C. 58 have not been followed.
19	Mysore ...	Vr. No. 384 of 10—58. Education Department. An excess of Rs. 63·50 has been made.	,,
		North Kanara District.	
20	Haliyal ...	Vr. No. 363 of 6—58, Family pension. A sum of Rs. 17·45 was overpaid to the holder of P.P.O. No. N.P.R.I.F. 1755 on account of payment beyond the date of cessation (*i.e.*) for the period 23rd January 1958 to 31st March 1958.	...
21	Shimoga ...	Vr. No. 614 of 5—58. Education Department. An excess of Rs. 6·88 was made to the Headmaster Government High School, Shimoga.	...
22	Tumkur, Kunigal	Vr. No. 60 of 4—58.25 G.A. An excess Payment of Rs. 63·53 has been made.	...
		PAYMENT WITHOUT PROPER AUTHORITY.	
1	S.H.T., Bangalore	Vr. No. 36 of 8—58. Payments on account of provident fund were made without specific authorisation from this office.	The action of the T.O. is contrary to rule 23(i) of the Mysore G.P.F. Rules.
2	Nelamangala ...	Establishment pay bills pertaining to rural Veterinary Dispensary were paid by the T.O. without an authorisation from this office.	... ...

STATEMENT C—*contd.*

Sl. No.	Name of the Treasury	Particulars of the Irregularity	Remarks
1	2	3	4
		Belgaum District	
3	Athani	There was no sanction beyond May 1958 for the continuance of the staff of N.E.S. Block Athani authorisation was issued by this office to honour the bills up to May 1958 but the T.O. has paid the claims of the N.E.S. Block for June 1958 without further authorisation from this office.	Government order sanctioning the continuance of the establishment was received on 11th August 1958 and the authorisation was issued.
4	Belgaum ...	Vr. No. 105 of 7—58, Vr. Nos. 59, 60, 70 and 103 of 9—58. Goa border establishment bill, were paid when they were presented by the D.S.P., Belgaum who is not the drawing officer.	...
5	Do ...	Vr. No. 6 of 1—59 and Vr. No. 41 of 1—59. Agriculture Department pay and allowances of the establishment of D.A.O., Belgaum were paid without an authorisation from this office.	...
		Bellary District	
6	Bellary ...	Vr. No. 7 of 9—58. Payment of Life Insurance premium from G.P. Fund was made without an authorisation from A.G., Madras.	...
7	Hospet ...	Vr. No. 5 of 8—58. Supplementary pay bill preferred by the Tahsildar, Hospet for expenditure debitable to the head 12. Taxes on vehicles was honoured by T.O. when the Tahsildar was not the proper drawing officer.	...
8	Hospet ...	Vr. 4 of 9—58, Vr. No. 3 of 11—58. Payments relating to 12. Taxes on vehicles were paid without proper authority.	...
9	Bidar ...	Vr. Nos. 26 and 29 of 11—58. Grant-in-aid to Bhalki and Chitguppa Municipalities were paid without an authorisation from this office.	...
10	Chitradurga ...	Vr. No. 18 of 8—58. Amount of Rs. 4,000 being a grant-in-aid to the Hosadurga Municipality was paid without an authorisation from this office.	...
11	Coorg, Mercara ...	A sum of Rs. 4,000 being the grant-in-aid sanctioned by Government in G.O. No. P & D 43—4 on dated 30th March 1959 was paid without an authorisation from this office.	...
12	Dharwar ...	Vr. Nos. 65 and 36 of 2—59 Final withdrawals of provident funds were paid without an authorisation from this office.	The action of the T.O. is contrary to rule 26 of the G.P.F. Rules.
13	Gulbarga ...	Bills for 9—58 relating to urban compost scheme at Gulbarga which was sanctioned up to 31st August 1958 were paid without Government sanction and authorisation from this office.	...
14	Do ...	The bills relating to the establishment of seed farms, Anand were paid without an authorisation from this office.	...
15	Kolar ...	Vr. No. 51 of 9—58. Amount of Rs. 4,000 being grant-in-aid to a municipality was paid without an authorisation from this office.	...

STATEMENT C—*contd.*

Sl. No.	Name of the Treasury	Particulars of the Irregularity	Remarks
1	2	3	4
		South Kanara	
17	Mangalore ...	Vr. Nos. 2, 3, 4, 7 and 8 of 4—58. Payment was made without the sanction to the posts of Head constables in the establishment of D.S.P., Mangalore.	
18	Do ...	A grant of Rs. 1,00,000 to South Kanara District Board was paid without proper authority.	
19	Do ..	Vr. No. 53 of 12—58 for Rs. 250. Partial final withdrawal of provident fund was paid without an authorisation from this office.	
		BILLS PAID WITHOUT PRE-AUDIT	
1	Bilgi/Bijapur ...	Vr. No. 11 of 10—58. Revenue Deposits paid without pre-audit.	
2	Bagalkot ...	Vr. No. 78 of 11—58 63 BC D.T.A. claim for Rs. 37-63 relating to 3—58 was paid without pre-audit by this office.	This is contrary to Art. 18 of M.F.C., 1958.
3	Bellary ...	Vr. No. 36 of 9—58 43 Industries and Supplies arrears bills for 65-B being the deputation allowance, sanctioned by Govt. in their Order 78 T.O.I. 58, dated 9th October 1957 was paid in 9—58 without pre-audit.	
4	Chitradurga ...	Vrs. Nos. 24 to 36 of 5—58. V.P. Election deposits. A sum of Rs. 130 lapsed to Govt. on 31st March 1958 was paid without pre-audit.	
5	Hosadurga. ...	Vr. No. 2 of 4—58. V.P. Election deposit. A sum of Rs. 10 lapsed to Govt. on 31st March 1958 was paid without pre-audit.	
6	Coorg, Mercara ...	Vr. No. 51 of 4—58. General Administration A D.C. bill was presented by the Deputy Commissioner without enclosing the vouchers and the same was paid by the T.O. This claim relates to 9—57 which cannot be paid without pre-audit by this office. Another bill was preferred by the Chief Secretary enclosing all vouchers with the bill for the same amount and sent to this office for pre-audit.	
7	Do ...	Vr. No. 40 of 4—58. Revenue deposit payment was made without pre-audit Vr. No. 46 of 11—58 Agriculture Department claims relating to 4—58 were paid without pre-audit.	
8	Hassan ...	Vr. No. 306 of 9—58 for Rs. 215 46. Taxes on vehicles. The claim was paid without pre-audit.	
9	Kolar ...	Vr. No. 4 and 5 of 11—58 for Rs. 5,766 64 and 6,482 19. (Taxes on vehicles) payments were made without pre-audit.	
11	Mandya ...	Vr. No. 2 of 6—58 for Rs. 10 Village panchayat election deposits. A sum of Rs. 10 which was lapsed to Government on 31st March 1959 was paid without pre-audit.	

STATEMENT C—*contd.*

Sl. No.	Name of the Treasury	Particulars of the Irregularity	Remarks
1	2	3	4
12	Shikaripur/ Shimoga.	Vr. No. 57 of 5—58, supplemental claim of the R.F.O., Shikaripuram (10 Forest) for January and February, 1957 was paid without pre-audit.	
13	Mangalore/ S. Kanara.	Amounts, *viz.*, Rs. 315·64 and 521·20 were paid to M/s. P. V. Paid to Co., towards motor vehicles charges for the periods 2—56 to 8—56 and 9—57 without pre-audit.	
14	Do ...	Vrs. No. 5, 6 and 7 of 11—58 for Rs. 126·79, 99·40 and 109·39. Bills were paid without pre-audit. The claims relate to major head 12. Taxes on Vehicles.	
15	Tharuvekere/ Tumkur.	Vr. No. 4006 of 10—58. A sum of Rs. 553·69 relating to 63 B.C.D. was paid without pre-audit.	
16	Gulbarga ...	Vr. No. 46 of 11—58. Agriculture Department claims relating to 4—58 were paid without pre-audit by this office.	
		PAYMENTS OF DEFECTIVE PAY ORDERS BY TREASURIES	
1	Krishnarajapet/ Coorg.	Vr. No. 69 of 7—58 relating to 63 BCD. Payment was made in the absence of the pass order duly signed by the B.D.O. The work bill was also not attached with the D.C. bill.	
		Alur	
2	Hassan ...	Vrs. Nos. 35, 36, 37, 2—59 of 63 BCD. The pay order has not been signed by the T.O.	
3	Shimoga ...	August 1958 payment of pensions on P.P.O. No. 3083—RPO was not signed by the Treasury Officer.	
4	Do ...	Vr. No. 262 of 10—58. When the amount of family pension was Rs. 25·19 pay order was issued for Rs. 25·29.	
5	Mangalore/ S. Kanara.	Vr. No. 42 of 7—58-47. Misc. Dept. The contingent bill for Rs. 7 was paid by the T.O. when the bill was not signed by the drawing officer.	
		BILLS PAID AFTER THE TIME LIMIT FIXED BY GOVERNMENT	
1	Shimoga ...	Vr. No. 6—58. Arrears of pension to the legal heir of Sri Lakshmipathiah (Smt. Nagamma) holder of P.P.O. No. 15099, dated 21st January 1936, pension arrears of for 12 56 and 1—57 (up to 8-1-57) were paid on 24th June 1958 (*sic*) after one year.	The action of the T.O. is contrary to rule 136(b) of the M.T.C.
		RECEIPT STAMP NOT AFFIXED	
1	S. H. Treasury, Bangalore.	Vr. No. 25 of 11—58 (Taxes on vehicles) for Rs. 39·00.	
2	Belgaum ...	Vr. No. 5 of 9—58 (Taxes on vehicles) for Rs. 2,119·50.	
3	Bijapur ...	Vr. Nos. 7, 8, 9 of 10—58 (Taxes on vehicles) for Rs. 30,439 and 372, respectively.	
4	Coorg Mercara ...	Vr. No. 5 of 3—59 (Taxes on vehicles) for Rs. 262·48.	

STATEMENT C—*concld.*

Sl. No.	Name of the Treasury	Particulars of the Irregularity	Remarks
1	2	3	4
5	Dharwar ...	Vr. No. 5 of 10—58 (Taxes on vehicles) for Rs. 372·00. Vr. No. 9 of 11—58 Do Rs. 87·00	
6	Gulbarga ...	Vr. Nos. 12, 13, 14 of 11—58 (Taxes on vehicles) for Rs. 432,496·80 and 118·80, respectively.	
7	Hassan ...	Vr. No. 5 of 3—59 (Taxes on vehicles) for Rs. 262·48.	
8	Arsikere ...	Vr. No. 59 of 8—58 relating to 63-B Community Development Project. Payment of a work bill without obtaining stamped acknowledgement.	
9	Kolar ...	Vr. No. 4 of 5—58, Vr. No. 3 of 11—58 (relating to Taxes on vehicles) for Rs. 263·40 and 256·20.	
10	Raichur ...	Vr. No. 5 of 10—58 (relating to Taxes on vehicles) for Rs. 110·00.	
		MISCELLANEOUS	
1	Kanakapura/ Bangalore.	Vr. Nos. 1136, 1128, 1131, 1134, 1135, 1132 of 5—58. Education Department. The seal paid was not put after paying the amounts.	This is contrary to article 76 of M.F.C.
2	Kanakapura ...	Vr. No. 29 of 10—58 for Rs. 240—62 B CD, etc., payment was made on detailed estimate instead of a regular bill.	
3	Ramanagaram ...	A retrenchment slip issued by this office on 30th August 1959 has not been effected even after 4 months and returned back with the remarks that the official has been transferred to Kolar.	This is contrary to Art. 45 of M.F.C., 1958.
4	Bidar ...	Pay bill of 3—59 relating to blocks I & II of Kamalpur and stipend bills of RACI Centre, Humnabad for 3—59 were paid in 3—59 itself.	
5	Indi/Bijapur ...	Vr. No. 170 of 10—58. Salary bill of Sri L. Kariappa Gowda, Assistant Commissioner for 10—58. The salary for the period 1st October 1958 to 15th October 1958 was paid on 16th October 1958 (*i.e.*) before the end of 10—58 itself in contravention of Art. 80(a) of M.F.C.	The Treasury Officer has stated that the irregularity was due to the paucity of trained staff.
6	Heggadadevankote/ Mysore.	Vr. No. 54 of 10—58. Amounts payable to Life Insurance Corporation by transfer credit were paid to the drawing officer in cash.	
7	Raichur ...	Vr. No. 50 of 6—58. The details given in the bill work out to Rs. 6·07 but postal stamps to the value of Rs. 50 were issued.	
8	Karkal/S. Kanara.	Pay and allowances of the Special Deputy Tahsildar (Assignment) for the period 1st November 1958 to 18th November 1958 was drawn on 22nd November 1958.	This is contrary to Article 80(a) of M.F.C., 1958.
9	Mercara ...	Vr. No. 1564 of 12—58 and Vr. No. 52 of 1—59, some adjustments were made in this office by means of T.E.S. in accordance with the alteration memo received from the Treasury, debiting the Market Committees funds and crediting XXIX, Agriculture. Instead of decreasing the balance under the fund the treasury officer has charged the amount in the schedule of payments.	

STATEMENT D.

List of irregularities recorded against treasuries/sub-treasuries in the Bangalore Circle for the period 1st April 1958 to 31st March 1959.

Sl. No.	Name of the Treasury/ Sub-Treasury	Particulars of irregularity
1	North Kanara District Treasury	(i) The remittances arranged by him to the Sirsi Chest are in contravention of the instructions contained in Reserve Bank letter Bg. Cy. 197/Accts. 12-58, dated 20th January 1958. (ii) Inordinate delay in replying to the correspondence issued from the Reserve Bank.
2	Kollegal Sub-Treasury	... Amendments Nos. 22 to 34 to the Reserve Bank of India "Treasury Agencies" Private Check Signal Book (1957 Edition) supplied on the 22nd January 1958 were lost at the sub-treasury.
3	Muddebihal Sub-Treasury	... Annual Possession Certificate in respect of Reserve Bank of India "Treasury Agencies" Private Check Signal Book due to be furnished on the 1st April 1958, was furnished by the sub-treasury officer on the 15th May 1958, inspite of repeated reminders.
4	Raichur District Treasury	... Maintained cash balance in the District in excess of the prescribed limit during the months of April and May 1958 and the provisions of Articles 431 and 432 of the Mysore Treasury Code were not observed.
5	Mandya District Treasury	... Do do
6	Gulbarga District Treasury	... Maintained cash balance in excess of the prescribed limit in the district from January to June 1958, inspite of our instructions to them from the R.B. I to maintain their balance within the limit. Provisions of Articles 431 and 432 of the Mysore Treasury Code were not observed.
7	Hospet Sub-Treasury	... Non-compliance of the instructions issued under Banks letter Bg. Cy. No. 1282 Accts. 18-A 58, dated the 24th May 1958, resulting in the inordinate delay in the receipt of the statement of notes and co-ns held at the Currency chest as on 30th June 1958.
8	Bagewadi Do	... Do do
9	Mudhol Do	... Do do
10	Haveri Do	... Do do
11	Shiggaon Do	... Do do
12	Bhatkal Do	... Do do
13	Bilgi Do	... Do do
14	Muddebihal Do	... Do do
15	Ron Do	... Failure to comply with the provisions laid down in Article 398 of the Mysore Treasury Code, First Edition and the instructions issued by the Bank regarding the despatch of Remittance Advice in respect of Government Draft No. G141/C986424, dated the 2nd April 1958.
16	Athani Do	... Inordinate delay in payment of Telegraphic Transfer for Rs. 5,000 favouring the Union Bank of Bijapur and Sholapur Ltd., issued by the State Bank of India, Sholapur, T. T. issued on 8th April 1958 and paid on 31st July 1958.
17	Sindgi Do	... Non-observance of the instructions contained in paragraph 14(v) Part XIV of the Executive Instructions of the Central Government Treasury Rules, Vol. I and inordinate delay in replying to correspondance.

STATEMENT D—*contd.*

Sl. No.	Name of the Treasury/ Sub-Treasury	Particulars of irregularity
18	Athani Sub-Treasury ...	Irregularities in reporting of currency transfers as under. (i) No careful watch was kept over the despatch of a telegram reporting currency chest transaction. The telegram is stated to have been handed over to a peon and it remained with him without being despatched till a reference was made by the Bank. (ii) As no record of instructions issued by the Bank was maintained by the sub treasury officer, the local exchange transaction was reported by telegram in spite of our earlier instructions, *vide* letter Bg. Cy. No. 4586/ Res. 27-58, dated 6th September 1958, from the Reserve Bank of India, Bangalore. (iii) The instructions contained in the Treasury Rules and those issued by the Bank for the preparation of telegraphic intimations regarding currency ches transactions were not being followed.
19	Kollegal Do ...	Non-observance of the instructions contained in Articles 344(ii) and 345 of the Mysore Treasury Code regarding despatch of remittances. The chest slips were not being written carefully and scrutinised. The reporting of currency transfers was not being done correctly.
20	Shiggaon Do ...	Non-observance of the instructions contained in para 14(v), Part XIV of the Executive Instructions of the Central Government Treasury Rules, Vol. I.
21	Honavar Do ...	Non-observance of the instructions contained in para 14(v), Part XIV of the Executive instructions of the Central Government Treasury Rules, Vol. I and inordinate delay in replying to correspondence.

STATEMENT E.

Statement of Half Margin Memoranda issued during 1958-59.

State Huzur Treasury,	Bangalore	...	163	State Huzur Treasury,	Hassan	...	65
Do	Belgaum	...	4	Do	Kolar	...	123
Do	Bellary	...	8	Do	Mandya	...	41
Do	Bidar	...	12	Do	Mysore	...	127
Do	Bijapur	...	15	Do	N. Kanara	...	7
Do	Chickmagalur	...	94	Do	Raichur	...	17
Do	Chitradurga	...	105	Do	Shimoga	...	214
Do	Coorg Mercara	...	11	Do	South Kanara	...	11
Do	Dharwar	...	3	Do	Tumkur	...	91
Do	Gulbarga	...	17		Total	...	1128

STATEMENT F.

Statement of Retrenchment slips issued during 1958-59.

Name of the treasury	*No.*	*Name of the treasury*	*No.*
Bangalore	99	Kolar	10
Belgaum	7	Mandya	23
Bellary	34	Mysore	35
Bidar	13	North Kanara	44
Bijapur	2	Raichur	31
Chickmagalur	26	Shimoga	26
Chitradurga	24	South Kanara	20
Coorg-Mercara	14	Tumkur	12
Dharwar	28		
Gulbarga	27	Total ..	487
Hassan	12		

STATEMENT G.

Statement showing the number of Days Delay in the Submission of Treasury Schedules of Payments along with the vouchers and schedules during 1958-59 (First Schedules of Payments).

S. No.	Name of the District	4/58	5/58	6/58	7/58	8/58	9/58	10/58	11/58	12/58	1/59	2/59	3/59	No. of total days	Average delay	Due date of despatch
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	S. H. Treasury	12	2	5	4	3	5	5	3	2	1	...	2	45	4	11th of the month
2	Bellary	5	2	...	2	1	1	1	...	1	...	...	...	13	1	Do
3	South Kanara	4	2	1	1	1	2	1	1	2	...	3	1	18	2	Do
4	Bijapur	2	1	...	1	1	2	1	...	2	...	...	2	11	1	Do
5	Raichur	9	1	...	1	...	1	...	...	1	...	...	...	13	1	Do
6	Dharwar	2	...	...	1	...	...	1	...	...	...	...	...	4	...	Do
7	Hassan	7	1	4	...	1	1	3	...	1	...	1	2	21	2	Do
8	Mandya	10	1	1	...	...	1	...	2	3	...	1	1	20	2	Do
9	Bidar	4	1	1	2	3	1	1	...	...	...	1	...	14	1	Do
10	Chitradurga	...	1	...	...	...	...	...	...	...	...	...	1	2	Nil	Do
11	Chickmagalur	10	1	...	...	1	...	...	...	...	...	...	...	12	1	Do
12	Shimoga	11	4	2	3	2	1	3	1	3	3	2	1	36	3	Do
13	Belgaum	2	2	...	1	...	...	1	...	...	...	1	1	8	1	Do
14	Mysore	11	1	1	...	...	...	2	...	...	...	...	...	15	1	Do
15	North Kanara	...	...	...	1	...	...	1	...	...	...	1	...	3	Nil	10th
16	Gulbarga	13	4	3	2	3	2	3	3	2	...	3	...	38	3	11th
17	Tumkur	5	1	...	...	...	...	1	...	...	...	...	...	7	1	Do
18	Coorg	7	3	...	4	4	...	...	...	...	2	...	1	21	2	Do
19	Kolar	5	2	4	4	1	1	2	1	1	...	1	2	24	2	Do

STATEMENT G—*concld.*

Statement showing the delay in Receipt of Treasury Schedules of Payments Cash Account and List of Payments (State and Central) during 1958-59.

S. No.	Name of the District	4/58	5/58	6/58	7/58	8/58	9/58	10/58	11/58	12/58	1/59	2/59	3/59	No. of total days	Average delay	Due date of despatch
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	S. H. Treasury ...	1	2	...	1	...	...	1	...	...	...	...	2	7	1	5th of the month
2	Bellary ...	1	...	1	...	...	...	1	...	...	1	...	...	4	...	3rd of the month.
3	North Kanara ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Do
4	Hassan ...	3	3	1	...	1	4	2	...	...	...	2	7	23	2	Do
5	Coorg ...	3	1	3	...	...	2	2	1	...	2	2	...	15	1	Do
6	Bidar ...	2	...	2	...	...	...	...	...	1	2	1	2	10	10	Do
7	Chitradurga ...	...	...	...	...	1	...	...	1	...	...	...	2	4	...	Do
8	Chikmagalur ...	...	2	1	...	...	...	...	...	...	...	1	5	9	1	Do
9	Mandya ...	...	...	1	...	1	2	1	...	...	2	1	10	18	2	Do
10	Tumkur ...	1	...	...	...	1	...	...	...	...	...	2	7	11	1	Do
11	Mysore ...	1	...	...	...	...	1	1	...	...	...	...	8	11	1	Do
12	Kolar ...	3	2	...	...	...	...	...	...	...	...	4	4	13	1	Do
13	Bijapur ...	...	...	...	...	...	...	...	...	...	...	3	...	3	...	Do
14	Dharwar ...	...	...	...	...	...	...	...	...	...	...	3	...	3	...	Do
15	Gulbarga ...	4	...	...	...	...	...	1	...	...	1	...	...	6	1	Do
16	Raichur ...	2	...	...	...	...	...	...	2	...	3	3	1	11	1	Do
17	South Kanara ...	1	...	...	...	...	...	...	...	...	...	...	6	7	1	Do
18	Belgaum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Do
19	Shimoga ...	5	...	2	...	...	...	...	...	...	1	1	8	17	1	Do

STATEMENT H.

Statement showing the delay in the Receipt of S.B. Schedules for 1958-59.

Sl. No.	Name of the Treasury	4/58	5/58	6/58	7/58	8/58	9/58	10/58	11/58	12/58	1/59	2/59	3/59	Total	Average No. of delays
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		days	days	days	days	days	days	days	days		days			days	days
1	State Huzur Treasury	14	13	7	12	9	7	4	5	5	5	...	...	80	6·66
2	Ramanagaram	...	17	...	...	22	11	...	9	16	7	14	20	116	9·66
3	Channapatna	14	...	4	9	...	8	...	3	12	....	9	16	75	6·25
4	Devanahally	14	10	...	...	...	6	...	...	2	5	12	16	65	5·41
5	Hosakote	...	3	...	...	...	16	3	4	...	...	12	13	51	4·25
6	Magadi	12	4	2	23	...	13	...	10	6	4	11	16	101	8·41
7	Kanakapura S. S. M.	16	24	23	25	19	20	6	17	19	14	13	21	217	18·08
8	Nelamangala	7	9	2	...	3	...	...	...	...	...	16	16	52	4·41
9	Anekal	19	19	17	20	11	20	...	9	9	4	11	15	155	13
10	Doddaballapur	9	11	...	18	12	10	18	11	19	2	2	23	135	11·25
11	*Chitaldrug District*														
12	Challakere	4	8	10	3	4	10	4	16	8	...	...	16	83	7
13	Hiriyur	14	19	...	19	11	...	19	9	21	21	18	...	151	12·58
14	Holalkere	16	14	16	19	15	16	15	17	22	19	20	21	210	17·50
15	Davangere	...	...	...	...	...	...	...	...	...	...	3	18	21	1·75
16	Molakalmuru	6	...	23	21	...	20	...	13	15	...	9	20	107	9
17	Jagalur	...	3	...	...	...	4	...	3	...	...	4	8	22	1·83
18	Hosadurga	6	9	...	...	...	...	...	...	...	...	4	20	39	3·25
19	Haribar	7	3	...	...	...	...	...	...	...	...	4	8	22	1·83
20	*Kolar District*	12	19	4	...	11	6	19	19	...	19	23	20	152	12·66
21	Bangarpet	12	8	4	4	8	4	2	9	4	5	13	12	85	7
22	Gauribidanur	7	9	8	...	6	11	6	3	9	5	12	13	89	7·41
23	Chickkaballapur	7	16	...	...	...	4	...	...	...	7	11	21	66	5·50
24	Gudibanda	7	...	...	...	...	6	...	5	...	...	4	8	30	2·50
25	Srinivasapur	...	...	12	...	...	4	...	4	...	4	6	13	43	3·58
26	Chintamani	7	7	...	...	...	...	...	...	...	...	9	13	36	3·00
27	Sidlaghatta	7	12	...	...	...	...	...	...	...	...	12	16	47	4·00
28	Malur	7	9	...	...	...	...	...	...	...	...	4	13	33	2·75
29	Mulabagal	12	16	...	6	...	8	4	12	15	...	17	16	106	8·83
30	Bagepalli	7	9	...	...	...	...	...	5	...	...	12	13	46	3·83
		7	4	...	...	...	6	...	...	...	...	...	26	42	3·58

31	*Mandya District*	...	...	5	5	6	4	7	4	4	5	3	6	5	16	70	5·83
32	Pandavapura	...	...	16	24	23	5	11	11	19	...	12	5	14	21	161	13·41
33	Maddur	...	...	12	14	19	12	5	6	...	...	...	5	10	20	103	8·58
34	Srirangapatna	...	...	7	...	...	4	...	...	...	...	5	...	10	20	46	3·83
35	Krishnarajpet	...	...	12	16	17	6	...	13	12	6	13	14	19	20	148	12·33
36	Malavalli	...	...	14	14	...	4	...	11	...	...	5	...	14	20	82	6·83
37	Nagamangala	...	...	23	...	16	19	15	11	19	17	12	...	11	20	163	13·58
38	*Mysore District*	...	...	4	8	4	...	4	5	...	5	6	...	8	21	65	5·41
39	Chamarajanagar	...	...	...	...	...	...	...	6	...	...	...	...	...	...	6	...
40	Nanjangud	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
41	Gundlupet	...	...	...	...	...	...	...	6	...	...	...	...	4	13	19	1·58
42	Hunsur	...	...	12	...	...	...	...	...	...	...	...	7	...	16	35	3·00
43	Periapatna	...	...	...	...	...	4	...	6	...	9	...	10	...	16	45	3·75
44	Heggadadevanakote	...	...	23	19	19	19	13	8	...	20	5	10	17	23	168	14·00
45	Krishnarajanagar	...	...	19	...	16	5	...	...	...	21	12	17	23	25	138	11·50
46	Yelandur	...	...	19	...	...	7	...	5	8	...	...	6	4	20	69	5·75
47	*Tumkur District*	...	...	22	6	15	7	8	11	8	13	7	8	9	...	114	9·5
48	Sira	...	...	...	4	4	...	...	8	...	4	...	4	6	18	48	4·00
49	Kunigal	...	...	...	...	...	...	...	...	6	...	...	...	4	16	26	2·16
50	Pavagada	...	...	...	6	...	4	...	6	...	5	...	5	10	16	52	4·33
51	Madhugiri	...	...	6	...	10	12	22	14	...	22	12	21	18	21	158	13·16
52	Chickknayakanahalli	...	...	7	...	4	5	...	11	...	...	9	...	4	13	53	4·41
53	Tiptur	...	...	...	...	...	4	...	6	...	26	..	...	9	25	70	5·83
54	Turuvekere	...	...	6	...	4	5	3	6	3	3	3	...	3	...	36	3·00
55	Gubbi	...	...	...	...	27	6	...	8	...	...	10	...	9	16	76	6·33
56	Koratagere	...	...	7	...	16	4	...	6	...	...	5	5	4	13	60	5·00
57	*Hassan District*	...	...	18	8	3	3	...	6	4	6	3	...	4	16	71	6·00
58	Alur	...	...	7	19	19	5	...	...	...	5	9	...	9	13	86	7·17
59	Sakaleshpur	...	...	7	...	4	...	...	8	...	...	5	5	6	16	51	4·25
60	Belur	...	...	12	14	10	12	6	...	...	...	9	5	14	20	102	8·50
61	Channarayapatna	...	...	...	16	7	...	4	8	4	9	8	11	11	20	98	8·16
62	Arsikere	...	...	12	9	21	9	5	10	7	17	15	11	19	21	156	13·00
63	Arkalgud	...	...	12	9	...	4	11	6	...	...	5	5	14	20	86	7·16
64	Holenarasipur	...	...	12	12	4	19	6	...	...	5	12	7	10	21	108	9·00
65	*Shimoga District*	...	...	18	6	5	5	5	9	...	7	...	7	6	17	85	7·08
66	Bhadravati	...	...	19	7	19	12	22	11	14	9	13	...	12	16	157	13·08
67	Channagiri	...	...	7	9	...	...	...	...	...	...	..	...	...	16	32	2·66
68	Honnali	...	...	14	7	...	...	...	...	...	...	...	...	10	16	47	4·00
69	Shikaripur	...	...	7	...	...	...	...	...	...	5	...	...	8	4	24	2·00

STATEMENT H—*concld.*

Sl. No.	Name of the Treasury	4/58	5/58	6/58	7/68	8/58	9/52	10/58	11/58	12/58	1/59	2/59	3/59	Total	Average No. of delays
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		days	days	days	days	days	days	days	days		days			days	days
70	Thirthahalli	7	...	...	...	...	...	...	...	...	...	9	13	29	2·75
71	Sorab	13	11	12	9	8	13	4	15	13	...	11	...	119	10·00
72	Sagar	14	19	15	23	22	23	19	22	27	...	17	23	124	10·33
73	Hosanagar	7	11	10	26	12	10	14	...	8	14	12	21	145	12·08
74	Shimoga Taluk	14	12	17	...	...	18	...	15	16	17	13	16	128	10·66
75	*Chickmagalur District*	4	8	12	...	4	10	...	...	5	4	6	5	58	4·83
76	Kadur	...	5	12	19	6	4	...	...	...	...	5	...	51	4·25
77	Tarikere	...	12	15	14	...	8	5	6	...	7	12	...	79	6·58
78	Koppa	6	9	...	5	22	11	...	6	6	...	9	18	92	7·66
79	Mudgere	16	13	14	...	18	6	...	4	15	27	20	23	176	14·66
80	Narasimharajapura	14	14	17	12	12	10	8	3	9	9	9	29	156	13·0
81	*Bellary District*	3	5	6	7	8	...	7	...	12	5	8	5	66	1·55
82	Bellary Taluk	16	27	14	...	23	17	18	9	22	12	25	...	183	15·25
83	Sirguppa	7	20	22	5	3	18	4	...	5	4	...	27	115	9·58
84	Kudligi	6	...	4	...	...	3	20	3	...	...	3	25	64	5·33
85	Harapanahalli	8	...	...	5	...	8	...	2	...	4	2	8	37	3·08
86	Hospet	9	5	22	21	12	11	15	12	22	12	13	16	168	1·4
87	Hadagahalli	12	...	10	12	25	6	...	4	3	...	11	8	91	7·58
88	Sandur	10	10	9	5	...	6	...	5	2	2	6	3	58	4·83
89	Maluguram	...	...	...	5	...	3	...	...	...	...	3	7	18	1·50